



# Trustees' Financial Summary

**FY2019-20**

Submit ID: 0368-47414744

**16 Gallatin County**

**0368 Belgrade Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Jay Bates **Phone #:** (406) 924-2031

(Signature)

(Date)

**Chair, Board of Trustees:** Mary Ellen Fitzgerald

(Signature)

(Date)

**County Superintendent** Matthew Henry

(Signature)

(Date)

## Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY20 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**

## Facilities Condition Inventory Report Certification:

I certify, the FCI has not been updated this fiscal year



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
061	McKinney-Vento Homeless Grant FY18-19	FEDERAL		
062	McKinney-Vento Homeless Grant FY19-20	FEDERAL		
102	21st Century Pass-Through	LOCAL		
149	Title II FY18-19	FEDERAL		
150	Title II, Part A, Supporting Effective Instruction	FEDERAL		84.367
164	Title IV FY18-19	FEDERAL		
165	Title IV, Part A, Student Support & Academic Enrichment	FEDERAL		84.424
190	Flex Forteiture	LOCAL		
260	Gifted and Talented FY19-20	STATE		
319	Title I FY2018-19	FEDERAL		
320	Title I, Part A, Improvement Grants	FEDERAL		84.010A
402	Ridge View Activity	LOCAL		
404	Ridge View Library	LOCAL		
411	Exxon Grant	LOCAL		
422	H/Q Library	LOCAL		
423	H/Q Math Grant	LOCAL		
424	H/Q Main Activity	LOCAL		
425	Saddle Peak Main Activity	LOCAL		
426	Saddle Peak Library	LOCAL		
427	Share Our Strength Breakfast Grant - Saddle Peak	STATE		
442	MS East Activity	LOCAL		
460	M/S Activity	LOCAL		
461	M/S Library	LOCAL		
465	GASB 84 Student Accounts	LOCAL		
467	School Wellness Implementation Grant	STATE		
475	Montana-Asthma Educ Grant FY17-18	STATE		
476	Montana Asthma Educ Grant FY18-19	STATE		
478	Western Mental Health (CSCT)	LOCAL		
510	Student Resource Officer Donation FY18-19	LOCAL		
511	Safety Donation FY19-20	LOCAL		
633	District Reimbursements	LOCAL		



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
728	Kidslink Heck Quaw	LOCAL		
733	Kidslink Ridge View	LOCAL		
734	Kidslink Saddle Peak	LOCAL		
735	Kidslink Middle School East	LOCAL		
745	Medicaid Reimbursement - Interlocal Agreement	LOCAL		
765	CARES - State School Emergency Relief Fund	FEDERAL		84.425D
770	CARES - Governor's Coronavirus Relief Fund, Per-ANB	FEDERAL		21.019
779	IDEA B FY18-19	FEDERAL		
780	IDEA B FY19-20	FEDERAL		
800	IDEA Preschool	FEDERAL		
840	Ridge View Exxon Mobil Corp Grant	LOCAL		
855	Student Assistance Program	LOCAL		



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,641,924.86	408,828.58	161,526.49	60,309.10
02	Taxes Receivable - Real and Personal (120-149)	171,423.32	31,189.65	17,589.72	
03	Taxes Receivable - Protested (150-159)	416.60	77.59	46.30	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	1,097.95	506.37		
07	Inventories (220 & 230)				99,032.23
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,814,862.73	440,602.19	179,162.51	159,341.33
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	2,913.14			130.56
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	2,913.14			130.56
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	171,839.92	31,267.24	17,636.02	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				99,032.23
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,640,109.67	409,334.95	161,526.49	60,178.54
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,640,109.67	409,334.95	161,526.49	159,210.77
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,814,862.73	440,602.19	179,162.51	159,341.33



# Trustees' Financial Summary

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## Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)	14,683.58	1,425,306.50	608,502.80	
02 Taxes Receivable - Real and Personal (120-149)	55.81			
03 Taxes Receivable - Protested (150-159)	0.15			
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)		39,576.66	556,506.50	
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	14,739.54	1,464,883.16	1,165,009.30	
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)	360.00			
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES	360.00			
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)	55.96			
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget	14,323.58	1,464,883.16	1,165,009.30	
52 TOTAL FUND BALANCE/EQUITY	14,323.58	1,464,883.16	1,165,009.30	
53 TOTAL LIABILITIES AND FUND BALANCE	14,739.54	1,464,883.16	1,165,009.30	



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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,536.87	100,000.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			8,536.87	100,000.00
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>			8,536.87	100,000.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>			8,536.87	100,000.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			8,536.87	100,000.00



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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

	Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)	8,743.01	425,202.77		1,136,039.15
02 Taxes Receivable - Real and Personal (120-149)	2,507.54			127,954.48
03 Taxes Receivable - Protested (150-159)	6.04			334.37
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	11,256.59	425,202.77		1,264,328.00
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)	2,513.58			128,288.85
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	8,743.01	425,202.77		1,136,039.15
52 TOTAL FUND BALANCE/EQUITY	8,743.01	425,202.77		1,136,039.15
53 TOTAL LIABILITIES AND FUND BALANCE	11,256.59	425,202.77		1,264,328.00





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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,657,793.55	1,392,521.08	26,302.54	
02	Taxes Receivable - Real and Personal (120-149)		19,025.29		
03	Taxes Receivable - Protested (150-159)		47.86		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			8,187.61	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	24,657,793.55	1,411,594.23	34,490.15	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	13,502.91			
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)			5,571.66	
33	Net Pension Liability (770)			23,027.00	
35	<b>TOTAL LIABILITIES</b>	13,502.91		28,598.66	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		19,073.15	3,769.00	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			2,122.49	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	24,644,290.64	1,392,521.08		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	24,644,290.64	1,392,521.08	2,122.49	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	24,657,793.55	1,411,594.23	34,490.15	



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	993.54			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	993.54			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)	993.54			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	993.54			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	993.54			



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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,512.53		10,378.94	283.98
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	34,512.53		10,378.94	283.98
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	34,512.53		10,378.94	283.98
52	<b>TOTAL FUND BALANCE/EQUITY</b>	34,512.53		10,378.94	283.98
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	34,512.53		10,378.94	283.98



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		891,719.50		43,140.20
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		891,719.50		43,140.20
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		891,719.50		43,140.20
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		891,719.50		43,140.20
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		891,719.50		43,140.20



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## Balance Sheet

	Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

		Custodial Fund - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

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**16 Gallatin County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2019 Value	2020 Value
1111	District Levy - Real Property	4,071,094.73	4,164,856.19
1112	District Levy - Personal Property	108,884.40	105,737.79
1190	Penalties and Interest on Taxes	5,092.71	6,364.35
1510	Interest Earnings	56,065.64	52,133.58
1900	Other Revenue from Local Sources	264.58	157.43
3110	Direct State Aid	6,711,144.64	6,701,927.55
3111	Quality Educator	587,406.66	597,697.33
3112	At Risk Student	57,213.87	56,211.80
3113	Indian Education For All	55,422.72	55,317.24
3114	American Indian Achievement Gap	11,770.00	12,096.00
3115	State Spec Ed Allowable Cost Pymt to Districts	642,118.65	0.00
3115	State Special Education Allowable Cost Payment to Districts	0.00	586,591.37
3116	Data For Achievement	0.00	52,974.57
3120	State - Guaranteed Tax Base Aid	3,727,040.90	3,515,381.00
6100	Material Prior Period Revenue Adjustments	14,947.26	-4,388.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>16,048,466.76</b>	<b>15,903,057.68</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2019 Value	2020 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	8,034,574.76	7,427,166.68
			2XX	Personal Services - Employee Benefits	703,962.06	801,115.69
			3XX	Purchased Professional and Technical Services	525.00	150.00
			4XX	Purchased Property Services	1,756.67	420.00
			5XX	Other Purchased Services	3,825.17	1,437.21
			6XX	Supplies and Materials	121,491.46	110,662.66
			810	Dues and Fees	79.00	77.52
			8XX	Other Expenditures	350.00	109.95
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	692,440.33	699,299.11
			2XX	Personal Services - Employee Benefits	36,938.27	56,696.93
			3XX	Purchased Professional and Technical Services	0.00	3,626.90
			5XX	Other Purchased Services	270.50	183.70
			6XX	Supplies and Materials	1,367.10	3,654.56
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	72,036.30	72,076.86
			2XX	Personal Services - Employee Benefits	0.00	6,793.50





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2019 Value	2020 Value
			3XX Purchased Professional and Technical Services	429.50	34.00
			5XX Other Purchased Services	13,932.14	4,643.21
			6XX Supplies and Materials	347.14	815.54
			810 Dues and Fees	3,251.52	0.00
		<b>22XX Educational Media Services</b>			
			1XX Personal Services - Salaries	626,710.59	713,075.36
			2XX Personal Services - Employee Benefits	31,323.77	66,959.07
			3XX Purchased Professional and Technical Services	5,812.92	0.00
			4XX Purchased Property Services	10,749.10	2,570.63
			5XX Other Purchased Services	37.68	426.27
			6XX Supplies and Materials	53,137.56	116,980.30
			7XX Property and Equipment Acquisition	19,144.03	0.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	67,061.52	70,300.06
			2XX Personal Services - Employee Benefits	0.00	527.64
			3XX Purchased Professional and Technical Services	70,888.61	28,753.80
			5XX Other Purchased Services	705.09	4,666.73
			6XX Supplies and Materials	854.02	2,859.06
			8XX Other Expenditures	8.98	117.37
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	774,472.28	793,819.58
			2XX Personal Services - Employee Benefits	58,531.80	64,776.49
			6XX Supplies and Materials	4,456.54	2,959.30
			810 Dues and Fees	120.00	0.00
		<b>258X Admin. Tech. - Technology Coordinator</b>			
			5XX Other Purchased Services	0.00	67,935.78
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	185,661.72	193,312.00
			2XX Personal Services - Employee Benefits	0.00	30,108.63
			3XX Purchased Professional and Technical Services	56,380.08	44,353.51
			4XX Purchased Property Services	2,100.20	1,211.17
			5XX Other Purchased Services	166,042.19	194,495.42
			6XX Supplies and Materials	52,726.28	71,287.32
			7XX Property and Equipment Acquisition	16,050.00	0.00
			810 Dues and Fees	24,711.71	22,533.67
			8XX Other Expenditures	0.00	1,838.64
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	981,419.05	1,029,337.13
			2XX Personal Services - Employee Benefits	123,273.50	157,266.67
			3XX Purchased Professional and Technical Services	2,614.06	6,976.04
			4XX Purchased Property Services	501,814.19	518,587.69
			5XX Other Purchased Services	1,229.92	1,143.67



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2019 Value	2020 Value
			6XX Supplies and Materials	181,618.18	148,359.91
			7XX Property and Equipment Acquisition	15,000.98	0.00
			810 Dues and Fees	779.80	504.80
			8XX Other Expenditures	36.71	0.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	13,805.19	8,289.33
			2XX Personal Services - Employee Benefits	868.00	486.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	10,627.68	0.00
<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	1,282,153.32	1,341,195.59
			2XX Personal Services - Employee Benefits	102,573.47	153,595.80
			3XX Purchased Professional and Technical Services	550.00	750.00
			4XX Purchased Property Services	0.00	120.00
			5XX Other Purchased Services	786.14	3,678.14
			6XX Supplies and Materials	15,171.74	35,728.48
			810 Dues and Fees	12,266.94	8,848.52
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	387,449.07	357,930.18
			2XX Personal Services - Employee Benefits	25,783.15	25,237.30
			3XX Purchased Professional and Technical Services	36,882.00	37,149.31
			5XX Other Purchased Services	609.53	83.95
			6XX Supplies and Materials	250.02	0.00
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	0.00	4,673.33
		<b>222X Educational Media Services</b>			
			5XX Other Purchased Services	0.00	2,504.17
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	110,695.94	104,672.52
			2XX Personal Services - Employee Benefits	11,384.70	12,772.07
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	0.00	30.60
			6XX Supplies and Materials	52.50	56.98
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	308.93
			2XX Personal Services - Employee Benefits	0.00	17.99
<b>365</b>	<b>Indian Education for All</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	17,636.83	13,826.76
			6XX Supplies and Materials	0.00	184.88



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2019 Value	2020 Value	
	390 State Career & Technical Education Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	111,089.00	116,265.00	
			2XX Personal Services - Employee Benefits	14,424.74	17,210.94	
			6XX Supplies and Materials	253.19	160.99	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	4,878.19	9,709.67	
			2XX Personal Services - Employee Benefits	52.43	55.97	
			6XX Supplies and Materials	451.99	0.00	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	103,288.64	98,733.28	
			2XX Personal Services - Employee Benefits	909.39	766.47	
			6XX Supplies and Materials	1,480.99	114.70	
	910 Food Services					
	31XX Food Services					
			6XX Supplies and Materials	24,776.50	0.00	
	999 Undistributed					
	61XX Operating Transfers to Other Funds					
			910 Operating Transfers to Other Funds	0.00	6,189.49	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,014,201.26	15,908,355.07	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					1,645,407.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,903,057.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,908,355.07	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,640,109.67	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2019 Value	2020 Value
1111	District Levy - Real Property	832,021.75	777,070.52
1112	District Levy - Personal Property	20,283.64	20,162.13
1190	Penalties and Interest on Taxes	770.96	1,224.02
1410	Individual Transportation Fees	478.50	820.50
1510	Interest Earnings	2,935.47	4,884.13
1900	Other Revenue from Local Sources	364.50	75.00
2220	County On-Schedule Trans Reimb	209,095.05	0.00
2220	County On-Schedule Transportation Reimbursement	0.00	204,317.01
3210	State - On-Schedule Transportation Reimbursement	0.00	204,317.01
3210	State On-Schedule Trans Reimb	180,492.24	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,246,442.11	1,212,870.32

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	13,412.30	14,060.03
			2XX Personal Services - Employee Benefits	109.38	105.48
25XX Support Services - Business					
			1XX Personal Services - Salaries	59,183.23	58,466.54
			2XX Personal Services - Employee Benefits	7,271.22	7,409.10
			5XX Other Purchased Services	725.63	0.00
26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services	0.00	455.60
			4XX Purchased Property Services	14,788.48	20,627.02
			6XX Supplies and Materials	312.18	337.62
27XX Student Transportation Services					
			1XX Personal Services - Salaries	658,918.88	681,916.75
			2XX Personal Services - Employee Benefits	62,778.39	67,274.67
			3XX Purchased Professional and Technical Services	8,267.76	12,054.12
			4XX Purchased Property Services	45,942.98	50,569.29
			5XX Other Purchased Services	20,875.77	385.45
			6XX Supplies and Materials	169,834.04	154,460.36
			7XX Property and Equipment Acquisition	788.57	9,738.40
			810 Dues and Fees	463.19	1,875.00
			8XX Other Expenditures	147.23	93.98
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	7,125.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2019 Value	2020 Value	
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	29,484.85	30,970.17
			2XX	Personal Services - Employee Benefits	3,715.20	1,906.29
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,104,144.28</u>	<u>1,112,705.87</u>	

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					309,170.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,212,870.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,112,705.87	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					409,334.95	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2019 Value	2020 Value
	1111 District Levy - Real Property	233,178.09	459,105.26
	1112 District Levy - Personal Property	6,288.83	9,634.42
	1190 Penalties and Interest on Taxes	305.80	508.81
	1510 Interest Earnings	421.85	2,354.91
	5200 Sale or Compensation for Loss of Assets	0.00	5,625.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		240,194.57	477,228.40

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	390,829.82	316,146.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				390,829.82	316,146.83

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	444.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	477,228.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	316,146.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	161,526.49	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2019 Value	2020 Value
	1611 National School Lunch Program	466,432.06	351,515.02
	1900 Other Revenue from Local Sources	3,967.67	0.00
	1920 Contributions/Donations from Private Sources	2,647.00	5,440.00
	3220 State - School Nutrition Match	0.00	0.00
	3220 State Food Services Match	1,605.90	0.00
	4550 Federal Child Nutrition	449,861.25	0.00
	4550 Federal School Nutrition Reimbursement	0.00	432,443.09
	4610 School Nutrition Discretionary Grant (Direct, Certification, ART, Equipment)	0.00	5,000.00
	4610 School Nutrition Equipment Assistance Grant	0.00	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-1,610.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		924,513.88	792,787.67

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2019 Value	2020 Value
	910 Food Services				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	38,681.08	26,551.77
			2XX Personal Services - Employee Benefits	2,796.46	2,965.70
		31XX Food Services			
			1XX Personal Services - Salaries	503,631.81	309,626.31
			2XX Personal Services - Employee Benefits	55,099.50	46,676.68
			4XX Purchased Property Services	13,473.28	9,663.83
			5XX Other Purchased Services	2,343.61	766.52
			6XX Supplies and Materials	368,431.30	345,454.48
			810 Dues and Fees	906.88	738.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				985,363.92	742,444.09



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## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance	87,165.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	792,787.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	742,444.09	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      99,032.23      Less Last Year                      77,330.91      (4a)	21,701.32	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	21,701.32	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	159,210.77	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2019 Value	2020 Value
	1111 District Levy - Real Property	0.00	1,519.36
	1112 District Levy - Personal Property	0.00	25.06
	1190 Penalties and Interest on Taxes	0.00	0.39
	1510 Interest Earnings	233.18	234.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		233.18	1,778.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2019 Value	2020 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	1,620.00	360.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,620.00	360.00	

Schedule Of Changes Worksheet			Fund Code 13
Beginning Fund Balance			12,904.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			1,778.99 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			360.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			14,323.58 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	16,881.35	13,238.95
	2240 County Retirement Distribution	2,650,821.04	3,047,186.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,667,702.39</b>	<b>3,060,425.90</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2019 Value	2020 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	1,910,034.62	1,245,728.35
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	150,864.35	112,045.07
	<b>221X Improvement of Instruction Services</b>				
		2XX	Personal Services - Employee Benefits	11,536.32	11,534.73
	<b>222X Educational Media Services</b>				
		2XX	Personal Services - Employee Benefits	98,563.59	112,994.75
	<b>23XX Support Services - General Administration</b>				
		2XX	Personal Services - Employee Benefits	22,247.02	23,152.84
	<b>24XX Support Services - School Administration</b>				
		2XX	Personal Services - Employee Benefits	124,704.47	127,967.28
	<b>25XX Support Services - Business</b>				
		2XX	Personal Services - Employee Benefits	37,193.04	40,077.60
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX	Personal Services - Employee Benefits	147,745.17	154,168.77
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	95,477.31	101,170.59
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	246,379.85	221,106.60
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	63,325.86	58,515.20
	<b>24XX Support Services - School Administration</b>				
		2XX	Personal Services - Employee Benefits	17,589.50	16,673.19
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	4,483.27	4,827.97
	<b>390 State Career &amp; Technical Education Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	17,846.98	18,540.40



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2019 Value	2020 Value	
	<b>710 School Sponsored Extracurricular Activities</b>					
	<b>34XX Extracurricular - Activities</b>					
		2XX	Personal Services - Employee Benefits	870.00	1,694.20	
	<b>720 School Sponsored Athletics</b>					
	<b>35XX Extracurricular - Athletics</b>					
		2XX	Personal Services - Employee Benefits	16,255.41	15,026.51	
	<b>910 Food Services</b>					
	<b>25XX Support Services - Business</b>					
		2XX	Personal Services - Employee Benefits	5,526.40	5,365.05	
	<b>31XX Food Services</b>					
		2XX	Personal Services - Employee Benefits	74,836.50	75,569.58	
	<b>920 Enterprise or Internal Service Programs</b>					
	<b>32XX Enterprise Services</b>					
		2XX	Personal Services - Employee Benefits	22,569.99	19,861.76	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				3,068,049.65	2,366,020.44	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					770,477.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,060,425.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,366,020.44	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,464,883.16	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2020 Value
<b>060</b>		
	4380 Title IX, Part A, Education for Homeless Children & Youth	0.00
	4380 Title X, Part C, Education of Homeless Children & Youth	0.00
	6100 Material Prior Period Revenue Adjustments	0.00
<b>061 McKinney-Vento Homeless Grant FY18-19</b>		
	4380 Title IX, Part A, Education for Homeless Children & Youth	0.00
	4380 Title X, Part C, Education of Homeless Children & Youth	0.00
	6100 Material Prior Period Revenue Adjustments	0.20
<b>062 McKinney-Vento Homeless Grant FY19-20</b>		
	4380 Title IX, Part A, Education for Homeless Children & Youth	5,021.17
	4380 Title X, Part C, Education of Homeless Children & Youth	0.00
<b>148</b>		
	4300 Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)	0.00
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	0.00
	6100 Material Prior Period Revenue Adjustments	0.00
<b>149 Title II FY18-19</b>		
	6100 Material Prior Period Revenue Adjustments	1.25
<b>150 Title II, Part A, Supporting Effective Instruction</b>		
	4300 Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)	103,139.97
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	0.00
<b>164 Title IV FY18-19</b>		
	4590 Title IV ESEA, Student Support & Academic Enrichment (SSAE)	0.00
	4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)	0.00
	6100 Material Prior Period Revenue Adjustments	0.34
<b>165 Title IV, Part A, Student Support &amp; Academic Enrichment</b>		
	4590 Title IV ESEA, Student Support & Academic Enrichment (SSAE)	0.00
	4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)	15,519.00
<b>190 Flex Forfeiture</b>		
	1900 Other Revenue from Local Sources	0.00
<b>258</b>		
	3600 State - Gifted & Talented Reimbursement	0.00
<b>260 Gifted and Talented FY19-20</b>		
	3600 State - Gifted & Talented Reimbursement	2,672.60
<b>318</b>		
	6100 Material Prior Period Revenue Adjustments	0.00
<b>319 Title I FY2018-19</b>		
	4200 Title I, Part A, Improving Basic Programs	0.00



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4300 Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)	0.00
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	0.00
6100 Material Prior Period Revenue Adjustments	0.13
<b>320 Title I, Part A, Improvement Grants</b>	
4200 Title I, Part A, Improving Basic Programs	560,567.40
<b>402 Ridge View Activity</b>	
1900 Other Revenue from Local Sources	12,951.25
1920 Contributions/Donations from Private Sources	0.00
<b>404 Ridge View Library</b>	
1900 Other Revenue from Local Sources	347.46
<b>411 Exxon Grant</b>	
1920 Contributions/Donations from Private Sources	0.00
<b>422 H/Q Library</b>	
1900 Other Revenue from Local Sources	126.75
<b>423 H/Q Math Grant</b>	
1920 Contributions/Donations from Private Sources	0.00
<b>424 H/Q Main Activity</b>	
1900 Other Revenue from Local Sources	11,118.04
<b>425 Saddle Peak Main Activity</b>	
1900 Other Revenue from Local Sources	8,137.03
<b>426 Saddle Peak Library</b>	
1900 Other Revenue from Local Sources	156.00
<b>460 M/S Activity</b>	
1900 Other Revenue from Local Sources	37,106.66
<b>461 M/S Library</b>	
1900 Other Revenue from Local Sources	5,150.08
<b>465 GASB 84 Student Accounts</b>	
6100 Material Prior Period Revenue Adjustments	-44,872.70
<b>476 Montana Asthma Educ Grant FY18-19</b>	
1920 Contributions/Donations from Private Sources	0.00
<b>478 Western Mental Health (CSCT)</b>	
3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	358,747.95
<b>510 Student Resource Officer Donation FY18-19</b>	
1920 Contributions/Donations from Private Sources	0.00
<b>511 Safety Donation FY19-20</b>	
1920 Contributions/Donations from Private Sources	100,000.00
<b>633 District Reimbursements</b>	
1900 Other Revenue from Local Sources	53,298.63
1920 Contributions/Donations from Private Sources	20,700.00
3357 Medicaid - Montana Administrative Claiming Reimbursement	98,028.34
3357 Montana Administrative Claiming Reimbursement	0.00
6100 Material Prior Period Revenue Adjustments	0.00



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**745 Medicaid Reimbursement - Interlocal Agreement**

3355 Medicaid - Miscellaneous	104,275.19
6100 Material Prior Period Revenue Adjustments	69,243.77

**770 CARES - Governor's Coronavirus Relief Fund, Per-ANB**

7700 CARES - Governor's Coronavirus Relief Fund Per-ANB	392,086.00
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**778**

4560 IDEA, Part B, Children with Disabilities	0.00
4560 IDEA, Part B, Special Education	0.00
6100 Material Prior Period Revenue Adjustments	0.00

**779 IDEA B FY18-19**

4650 Federal Miscellaneous Grants from OPI	0.00
6100 Material Prior Period Revenue Adjustments	0.81

**780 IDEA B FY19-20**

4560 IDEA, Part B, Children with Disabilities	0.00
4560 IDEA, Part B, Special Education	481,022.36

**799**

4570 IDEA Preschool	0.00
4570 IDEA, Special Education Preschool	0.00

**800 IDEA Preschool**

4570 IDEA Preschool	0.00
4570 IDEA, Special Education Preschool	14,296.00

**Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:**

2,408,841.68

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:**

**Fund Code 15**

PRC	Program	Function	Object	2019 Value	2020 Value
062	McKinney-Vento Homeless Grant FY19-20				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			2,386.47
	25XX Support Services - Business				
		1XX Personal Services - Salaries			2,000.00
		2XX Personal Services - Employee Benefits			200.00
	27XX Student Transportation Services				
		3XX Purchased Professional and Technical Services			434.70
		<b>062 Subtotal</b>			<b>5,021.17</b>
150	Title II, Part A, Supporting Effective Instruction				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX Personal Services - Salaries			20,000.00
		2XX Personal Services - Employee Benefits			2,581.90
		3XX Purchased Professional and Technical Services			7,000.00
		4XX Purchased Property Services			50.00
		6XX Supplies and Materials			4,018.11



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		25,262.00
			5XX Other Purchased Services		36,556.79
			6XX Supplies and Materials		726.17
			810 Dues and Fees		6,945.00
			150 Subtotal		103,139.97
165	Title IV, Part A, Student Support & Academic Enrichment				
	420 Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			1XX Personal Services - Salaries		10,631.38
			2XX Personal Services - Employee Benefits		1,854.64
			6XX Supplies and Materials		879.71
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		2,154.00
			165 Subtotal		15,519.73
260	Gifted and Talented FY19-20				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		2,672.60
			260 Subtotal		2,672.60
320	Title I, Part A, Improvement Grants				
	420 Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			1XX Personal Services - Salaries		399,466.51
			2XX Personal Services - Employee Benefits		102,558.06
			6XX Supplies and Materials		55,852.67
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		2,690.16
			320 Subtotal		560,567.40
402	Ridge View Activity				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			5XX Other Purchased Services		39.00
			6XX Supplies and Materials		516.47
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		398.89
			402 Subtotal		954.36



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
423	H/Q Math Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		1,035.96
			423 Subtotal		1,035.96
424	H/Q Main Activity				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		1,541.91
	24XX Support Services - School Administration				
		6XX	Supplies and Materials		752.59
			424 Subtotal		2,294.50
425	Saddle Peak Main Activity				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		2,469.78
	24XX Support Services - School Administration				
		6XX	Supplies and Materials		699.62
			425 Subtotal		3,169.40
442	MS East Activity				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		432.49
			442 Subtotal		432.49
460	M/S Activity				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		7,256.00
		4XX	Purchased Property Services		4,130.20
		5XX	Other Purchased Services		7,842.40
		6XX	Supplies and Materials		48,154.29
	222X Educational Media Services				
		3XX	Purchased Professional and Technical Services		618.00
		6XX	Supplies and Materials		17,388.50
	24XX Support Services - School Administration				
		6XX	Supplies and Materials		500.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		5XX	Other Purchased Services		4,931.00
		6XX	Supplies and Materials		607.00
			460 Subtotal		91,427.39





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
461	M/S Library				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			1,457.43
		461 Subtotal			1,457.43
475	Montana-Asthma Educ Grant FY17-18				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		6XX Supplies and Materials			89.58
		475 Subtotal			89.58
478	Western Mental Health (CSCT)				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		3XX Purchased Professional and Technical Services			358,747.95
		478 Subtotal			358,747.95
510	Student Resource Officer Donation FY18-19				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services			12,821.74
		510 Subtotal			12,821.74
511	Safety Donation FY19-20				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials			5,444.59
		511 Subtotal			5,444.59
633	District Reimbursements				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits			75,000.00
		6XX Supplies and Materials			6,000.00
	21XX Support Services - Students				
		1XX Personal Services - Salaries			75,000.00
	222X Educational Media Services				
		7XX Property and Equipment Acquisition			15,874.44
		810 Dues and Fees			65.56
	25XX Support Services - Business				
		810 Dues and Fees			400.00
		633 Subtotal			172,340.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2019 Value	2020 Value
770	CARES - Governor's Coronavirus Relief Fund, Per-ANB				
	770 CARES - Governor's Coronavirus Relief Fund Per-ANB				
		21XX Support Services - Students			
			6XX Supplies and Materials		92,086.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries		12,282.37
			2XX Personal Services - Employee Benefits		58.54
		31XX Food Services			
			1XX Personal Services - Salaries		191,446.77
			2XX Personal Services - Employee Benefits		14,644.08
			6XX Supplies and Materials		81,568.24
			<b>770 Subtotal</b>		<b>392,086.00</b>
780	IDEA B FY19-20				
	456 IDEA, Part B, Special Education				
		1XXX Instruction			
			1XX Personal Services - Salaries		295,502.78
			2XX Personal Services - Employee Benefits		106,446.24
			3XX Purchased Professional and Technical Services		1,247.00
			4XX Purchased Property Services		2,828.98
			5XX Other Purchased Services		8,974.28
			6XX Supplies and Materials		66,023.08
			<b>780 Subtotal</b>		<b>481,022.36</b>
800	IDEA Preschool				
	456 IDEA, Part B, Special Education				
		1XXX Instruction			
			1XX Personal Services - Salaries		10,046.00
			2XX Personal Services - Employee Benefits		4,250.00
			<b>800 Subtotal</b>		<b>14,296.00</b>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<b>2,224,540.62</b>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					980,708.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,408,841.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,224,540.62	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,165,009.30	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
061 McKinney-Vento Homeless Grant FY18-19	0.20	0.00	0.20
062 McKinney-Vento Homeless Grant FY19-20	5,021.17	5,021.17	0.00
149 Title II FY18-19	1.25	0.00	1.25
150 Title II, Part A, Supporting Effective Instruction	103,139.97	103,139.97	0.00
164 Title IV FY18-19	0.34	0.00	0.34
165 Title IV, Part A, Student Support & Academic Enrichment	15,519.00	15,519.73	-0.73
260 Gifted and Talented FY19-20	2,672.60	2,672.60	0.00
319 Title I FY2018-19	0.13	0.00	0.13
320 Title I, Part A, Improvement Grants	560,567.40	560,567.40	0.00
402 Ridge View Activity	12,951.25	954.36	11,996.89
404 Ridge View Library	347.46	0.00	347.46
422 H/Q Library	126.75	0.00	126.75
423 H/Q Math Grant	0.00	1,035.96	-1,035.96
424 H/Q Main Activity	11,118.04	2,294.50	8,823.54
425 Saddle Peak Main Activity	8,137.03	3,169.40	4,967.63
426 Saddle Peak Library	156.00	0.00	156.00
442 MS East Activity	0.00	432.49	-432.49
460 M/S Activity	37,106.66	91,427.39	-54,320.73
461 M/S Library	5,150.08	1,457.43	3,692.65
465 GASB 84 Student Accounts	-44,872.70	0.00	-44,872.70
475 Montana-Asthma Educ Grant FY17-18	0.00	89.58	-89.58
478 Western Mental Health (CSCT)	358,747.95	358,747.95	0.00
510 Student Resource Officer Donation FY18-19	0.00	12,821.74	-12,821.74
511 Safety Donation FY19-20	100,000.00	5,444.59	94,555.41
633 District Reimbursements	172,026.97	172,340.00	-313.03
745 Medicaid Reimbursement - Interlocal Agreement	173,518.96	0.00	173,518.96
770 CARES - Governor's Coronavirus Relief Fund, Per-ANB	392,086.00	392,086.00	0.00
779 IDEA B FY18-19	0.81	0.00	0.81



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
780 IDEA B FY19-20	481,022.36	481,022.36	0.00
800 IDEA Preschool	14,296.00	14,296.00	0.00
<b>Total</b>	<b>2,408,841.68</b>	<b>2,224,540.62</b>	<b>184,301.06</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2019 Value	2020 Value
	1910 Rentals	1,190.00	50.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,190.00	50.00

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2019 Value	2020 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

#### Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	8,486.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,536.87	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	1,479.89	1,598.64
	5300 Operating Transfers from Other Funds	0.00	6,189.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,479.89	7,788.13

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2019 Value	2020 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

#### Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	92,211.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,788.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	100,000.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2019 Value	2020 Value
	1111 District Levy - Real Property	60,968.26	60,340.30
	1112 District Levy - Personal Property	1,628.72	1,550.14
	1190 Penalties and Interest on Taxes	75.13	93.66
	1510 Interest Earnings	1,376.21	824.55
	3281 State - Technology Aid	0.00	14,257.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>64,048.32</b>	<b>77,066.37</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services	0.00	309.00
			4XX Purchased Property Services	0.00	2,646.10
			5XX Other Purchased Services	0.00	12.29
			6XX Supplies and Materials	7,680.60	184,223.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>7,680.60</b>	<b>187,191.08</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	118,867.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	77,066.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	187,191.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,743.01	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	7,680.92	7,245.93
	6100 Material Prior Period Revenue Adjustments	-286,549.81	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		-278,868.89	7,245.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2019 Value	2020 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						417,956.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,245.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						425,202.77 (5)





# Trustees' Financial Summary

**FY2019-20**

Submit ID: 0368-47414744

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2019 Value	2020 Value
	1111 District Levy - Real Property	1,451,357.98	3,323,569.59
	1112 District Levy - Personal Property	40,357.25	67,577.82
	1190 Penalties and Interest on Taxes	1,987.52	3,487.24
	1510 Interest Earnings	62,230.21	44,612.70
	1900 Other Revenue from Local Sources	110,792.80	111,581.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,666,725.76</b>	<b>3,550,828.91</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	96.56	0.00
			840 Principal On Debt	1,265,000.00	1,830,000.00
			850 Interest on Debt	534,616.02	1,729,753.80
			860 Agent Fees/Issuance Costs	900.00	1,650.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,800,612.58</b>	<b>3,561,403.80</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	1,146,614.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,550,828.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,561,403.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,136,039.15	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	0.00	483,832.71
	5110 Sale of Bonds	31,494,061.95	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		31,494,061.95	483,832.71

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	23XX	Support Services - General Administration			
		8XX	Other Expenditures	0.00	2,000,000.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	0.00	40,405.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	153,648.62	5,139,550.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				153,648.62	7,179,955.40

#### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	31,340,413.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	483,832.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,179,955.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,644,290.64	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2019 Value	2020 Value
	1111 District Levy - Real Property	596,102.62	480,549.93
	1112 District Levy - Personal Property	15,618.82	13,345.37
	1190 Penalties and Interest on Taxes	699.49	844.99
	1510 Interest Earnings	17,902.73	18,224.36
	3283 State - School Major Maintenance Aid (SMMA)	0.00	122,295.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		630,323.66	635,259.85

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	29,995.97
			6XX Supplies and Materials	0.00	21,007.85
			7XX Property and Equipment Acquisition	0.00	101,036.64
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	458,036.89	206,978.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				458,036.89	359,018.59

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	1,116,279.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	635,259.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	359,018.59	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,392,521.08	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 70 - Day Care Enterprise Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 70

PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	448.67	863.03
	1900 Other Revenue from Local Sources	266.88	0.00
	1920 Contributions/Donations from Private Sources	0.00	2,152.96
	6100 Material Prior Period Revenue Adjustments	14,150.19	-21,942.48
<b>102</b>	<b>21st Century Pass-Through</b>		
	1900 Other Revenue from Local Sources	23,500.00	0.00
<b>728</b>	<b>Kidslink Heck Quaw</b>		
	1900 Other Revenue from Local Sources	32,926.99	23,444.44
	1920 Contributions/Donations from Private Sources	8,895.25	7,232.68
	4700 Federal Miscellaneous Grants from other State Agencies	0.00	5,647.29
<b>733</b>	<b>Kidslink Ridge View</b>		
	1900 Other Revenue from Local Sources	27,183.17	15,955.73
	1920 Contributions/Donations from Private Sources	9,995.25	4,922.38
	4700 Federal Miscellaneous Grants from other State Agencies	0.00	3,843.41
<b>734</b>	<b>Kidslink Saddle Peak</b>		
	1900 Other Revenue from Local Sources	35,185.83	21,213.39
	1920 Contributions/Donations from Private Sources	6,455.25	6,544.39
	4700 Federal Miscellaneous Grants from other State Agencies	0.00	5,109.88
<b>735</b>	<b>Kidslink Middle School East</b>		
	1900 Other Revenue from Local Sources	14,883.16	788.26
	1920 Contributions/Donations from Private Sources	6,235.24	243.18
	4700 Federal Miscellaneous Grants from other State Agencies	0.00	189.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>180,125.88</b>	<b>76,208.41</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 70

PRC	Program	Function	Object	2019 Value	2020 Value
<b>728</b>	<b>Kidslink Heck Quaw</b>				
	<b>920 Enterprise or Internal Service Programs</b>				
	<b>32XX Enterprise Services</b>				
			1XX Personal Services - Salaries	45,952.40	45,542.53
			2XX Personal Services - Employee Benefits	337.27	321.52
<b>733</b>	<b>Kidslink Ridge View</b>				
	<b>920 Enterprise or Internal Service Programs</b>				
	<b>32XX Enterprise Services</b>				
			1XX Personal Services - Salaries	33,493.60	35,607.01
			2XX Personal Services - Employee Benefits	249.16	2,317.76



# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 70	
PRC	Program	Function	Object		2019 Value	2020 Value
734	Kidslink Saddle Peak					
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			1XX Personal Services - Salaries		43,361.55	41,755.48
			2XX Personal Services - Employee Benefits		324.72	377.62
735	Kidslink Middle School East					
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			1XX Personal Services - Salaries		15,729.42	1,050.72
			2XX Personal Services - Employee Benefits		79.35	4.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					139,527.47	126,977.51

Schedule Of Changes Worksheet					Fund Code 70	
Beginning Fund Balance					52,891.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,208.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					126,977.51	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,122.49	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 72 - Miscellaneous Enterprise Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 72
PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	118.25	0.00
	1910 Rentals	3,500.00	1,117.00
	6100 Material Prior Period Revenue Adjustments	0.00	-6.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,618.25	1,110.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 72
PRC	Program	Function	Object	2019 Value	2020 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	1,963.61	0.00
			2XX Personal Services - Employee Benefits	123.11	0.00
			4XX Purchased Property Services	0.00	1,094.88
			6XX Supplies and Materials	8,339.11	647.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,425.83	1,742.08

Schedule Of Changes Worksheet					Fund Code 72
Beginning Fund Balance					1,625.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,110.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,742.08 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					993.54 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 81
PRC	Revenue	2019 Value	2020 Value	
	1510 Interest Earnings	287.97	456.10	
	1920 Contributions/Donations from Private Sources	0.00	9,965.00	
855	Student Assistance Program			
	1920 Contributions/Donations from Private Sources	2,433.75	5,691.88	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,721.72	16,112.98	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	4,336.28
855	Student Assistance Program				
	8XX Community Services Programs				
	33XX Community Services				
		8XX Other Expenditures		1,799.15	2,473.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,799.15	6,809.47

Schedule Of Changes Worksheet					Fund Code 81
Beginning Fund Balance					25,209.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,112.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,809.47 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,512.53 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2019 Value	2020 Value
	1700 Student Extracurricular Activity Receipts	64,074.10	27,396.03
	6100 Material Prior Period Revenue Adjustments	-44,872.70	44,872.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,201.40	72,268.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2019 Value	2020 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	57,834.46	61,889.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				57,834.46	61,889.79	

Schedule Of Changes Worksheet						Fund Code 84
Beginning Fund Balance						0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						72,268.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						61,889.79 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,378.94 (5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2019 Value	2020 Value
	1510 Interest Earnings	4.33	4.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>4.33</u>	<u>4.84</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2019 Value	2020 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 85

Beginning Fund Balance					279.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					283.98	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2019 Value	2020 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	707,206.97	622,432.34
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	96,887.50
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	59,220.00	10,046.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	8,616,770.58	7,820,038.06
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	774.69	5,723.30
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	6,930.71	7,516.48
XX	XXX 26XX 41X	Energy Utility Services	300,507.70	317,352.87
XX	XXX 4XXX 710	Land	0.00	444,559.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	534,466.19	4,901,969.53
XX	XXX 4XXX 73X	Major Equipment-New	94,972.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	1,620.00	360.00
XX	XXX XXXX 682	Technology Supplies	270.95	414.19
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	381,704.07
b. Related Services Block Grant Entitlement	127,234.69
c. Total Entitlements Subject to Reversion	508,938.76

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	676,888.55
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,962,646.25
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### **Remember:**

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2022 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,341,195.59	0.00	0.00	0.00	0.00
280	1XXX	2XX	153,595.80	0.00	0.00	0.00	0.00
280	1XXX	3XX	750.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	120.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	3,678.14	0.00	0.00	0.00	0.00
280	1XXX	6XX	35,728.48	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	357,930.18	0.00	0.00	0.00	0.00
280	21XX	2XX	25,237.30	0.00	0.00	0.00	0.00
280	21XX	3XX	37,149.31	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	83.95	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	4,673.33	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	2,504.17	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	104,672.52	0.00	0.00	0.00	0.00
280	24XX	2XX	12,772.07	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			2,080,090.84	0.00	0.00	0.00	0.00

2,080,090.84

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY20 in TEAMS.



# Trustees' Financial Summary

**FY2019-20**

Submit ID: 0368-47414744

**16 Gallatin County**

**0368 Belgrade Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	1,057,818.00	0.00	444,559.00	0.00	1,502,377.00
Land Improvements	183,850.00	0.00	0.00	0.00	183,850.00
Buildings	36,635,919.00	0.00	274,928.00	0.00	36,910,847.00
Machinery and Equipment	5,008,808.00	0.00	374,847.00	231,379.00	5,152,276.00
Construction in Progress	153,650.62	0.00	4,694,992.00	0.00	4,848,642.62
Totals at Historical Cost	43,040,045.62	0.00	5,789,326.00	231,379.00	48,597,992.62
Depreciation					
Improvement Accum	60,063.00	0.00	7,737.00	0.00	67,800.00
Building Accum	11,648,326.00	0.00	856,198.00	0.00	12,504,524.00
Machinery and Equipment Accum	3,683,590.00	0.00	262,207.00	231,379.00	3,714,418.00
Total Accumulated Depreciation	15,391,979.00	0.00	1,126,142.00	231,379.00	16,286,742.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	27,648,066.62	0.00	4,663,184.00	0.00	32,311,250.62

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.



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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2019	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2020) [a+b-c-d]	(f) Current Portion Due FY2021	(g) Long-Term Portion Due FY2022
<b>Business Activities</b>							
Compensated Absences	5,589.18	0.00	0.00	17.52	5,571.66	0.00	5,571.66
Total Business Activity							
Non-bond Long-Term Liabilities	5,589.18	0.00	0.00	17.52	5,571.66	0.00	5,571.66
<b>Governmental Activities *</b>							
Compensated Absences	389,873.71	497,469.61	0.00	0.00	887,343.32	0.00	887,343.32
Other Post Employment Benefits	1,711,006.88	0.00	0.00	1,191,304.48	519,702.40	0.00	519,702.40
Total Governmental Activity							
Non-bond Long-Term Liabilities	2,100,880.59	497,469.61	0.00	1,191,304.48	1,407,045.72	0.00	1,407,045.72
<b>Bond(s)</b>							
02/16/2016	3,030,000.00	0.00	140,000.00	0.00	2,890,000.00	140,000.00	2,750,000.00
08/18/2011	2,316,000.00	0.00	0.00	0.00	2,316,000.00	0.00	2,316,000.00
05/23/2019	28,000,000.00	0.00	865,000.00	0.00	27,135,000.00	930,000.00	26,205,000.00
08/18/2011	6,715,000.00	0.00	470,000.00	0.00	6,245,000.00	485,000.00	5,760,000.00
03/19/2014	2,310,000.00	0.00	355,000.00	0.00	1,955,000.00	365,000.00	1,590,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	42,371,000.00	0.00	1,830,000.00	0.00	40,541,000.00	1,920,000.00	38,621,000.00

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## Net Pension Liability FY2020

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	4,177,508.29	0.00	842,245.59	3,335,262.70
Net Pension - TRS	17,384,387.20	0.00	1,409,323.90	15,975,063.30